

## ABSTRACT

In a compression process (S10), each allocation table is converted by reducing each group of subbands sharing a common pattern to one (S11), and the allocation tables are further converted into a single table (S12). Then, offset values each corresponding to one subband are defined in a table (S13), and these tables are stored in the memory (S14).  
5 In a decoding process (S20), an offset value is obtained using a subband as a key (S21), and the number of quantization steps is obtained from a pattern read out from the table using the offset value (S22).